

06 JUL 1992

## CHAPTER 4

AIRCRAFT ACCOUNTING AUDIT REPORT  
REPORT SYMBOL OPNAV 5442-6401. General

This report is required four times annually of each reporting custodian (including detachments) in operating commands. Audit reports are also required from activities having custody of aircraft contractor held under NASC T&E cognizance. NASC FS activities will not execute the Aircraft Accounting Audit Report unless specifically requested. The report allows audit and correction of the ACC and the CNO data bases. The report will be prepared by each reporting custodian from "A" cards (see paragraph 303 and 304). The audit report will be submitted in message format as described in paragraph 403 and Exhibits 4-A and 4-B. The Aircraft Accounting Audit Report (OPNAV 5442-6) is administrative but does meet criteria for electronic transmission under minimize conditions.

402. Required Content Of Report

The "A" card has been designed to provide all detailed information required by the audit report. All aircraft, including inservice aircraft, in reporting custody of the unit at 2400 hours on the reporting date (31 August, 30 November, 28/29 February and 31 May) will be included on the report. Aircraft received after or transferred prior to the reporting date will be excluded. Aircraft subject to flight hour planning factors in reference (b) will not report period number (item G), period end date (item H), operating service months (item M) or flying hours in period (item W). The following data items are required for each aircraft reported.

- a. A - Bureau Number (BUNO).
- b. C - Date of Action. For each aircraft listed, report the Date of Action of the most recent XRAY (excluding change of location, operational status category or fleet assigned) which was dated on or prior to the date of the report. The action date may quite properly involve a past month or year. If it is determined that the current status of the aircraft has not been reported via XRAY, submit an updating XRAY and use its action date on the audit report.
- c. E - Status Code. Report the complete three character status code.

03 JUL 1992

- d. F - Model Designation. Report the type/model/series designation including the dash (e.g., FA-18A, F-14A). Slashes (/) or plus signs (+) will not be reported.
- e. G - Period Number. Precede with zeroes as necessary to report a three digit number representing the current period number.
- f. H - Period End Date. Express as a four digit number.
- g. L - Aircraft Service Period Adjustment/Paint and Corrosion Evaluation (ASPA/PACE). Report the latest ASPA increment and "0000" for ASPA aircraft or latest PACE increment, month and year for PACE aircraft.
- h. M - Operating Service Months. Express as a three digit number.
- i. W - Flying Hours in Period. Report to the nearest whole hour and precede the number with zeros to achieve a six digit number. Do not report tenths of hours. Flying hours in period revert to zero only at the start of a new period. Hours reported on aircraft in the pipeline for standard rework will reflect flying hours since the start of the period reported. For contractor held aircraft, report flying hours since initially contractor held, or flying hours since last standard rework, whichever is the later date.
- j. X - Flying Hours in Life. Report all flight time since manufacture to the nearest whole hour. Precede the number reported with zeroes to achieve a six digit number.
- k. Z - Delete/Correct. To correct a previously submitted audit report, report the complete information submitted incorrectly with "Delete" in item Z. Additionally, report the complete correct information with "Correct" in item Z. See paragraph 404 and Exhibit 4-B.

#### 403. Aircraft Accounting Audit Report Message Format

The Aircraft Accounting Audit Report will be submitted via message by 1600 the third working day following the date of the report. The audit report message format is displayed in Exhibit 4-A. The audit report message will be addressed to the reporting custodian's ACC. Information addressees will include a combination of the following:

- a. When deployed under CINCLANTFLT operational control, COMNAVAIRPAC and COMNAVAIRESFOR reporting custodians will info COMNAVAIRLANT. Conversely, COMNAVAIRLANT or COMNAVAIRESFOR reporting custodians under CINCPACFLT operational control will info COMNAVAIRPAC.

06 JUL 1992

- b. The cognizant FUNCWING (Navy Units).
- c. The cognizant CGFME and CG MAW (Marine Corps Units).
- d. MAG and MALS (Marine Corps Units).

404. Aircraft Accounting Audit Report Correction Procedure.

To correct a previously submitted audit report, use the message format in Exhibit 4-B. Report the complete incorrect report using the word "Delete" in item Z. Report the correct information using "Correct" in item Z.